

# AUDIT REPORT INDEX

## **Administrative Technology Center (05/99)**

Program change controls need to be strengthened for the County's human resource and financial applications.

## **Animal Control Services - Special Audit Request (01/99)**

Investigation of alleged wrongdoing within Animal Control Services.

## **Board of Supervisors - Board Audit (02/99)**

The audit included a review of Board expenditures and compliance with Arizona Revised Statutes.

## **Catholic Social Services of Central & Northern Arizona - Special Request (01/99)**

This special request was to review steps #13 and 14 of Human Services' Fiscal Monitoring Points for Catholic Social Services of Central & Northern Arizona.

## **Clerk of the Board of Supervisors (01/99)**

Review of major functions, fixed assets, and control over cash receipts. No significant weaknesses were identified in this audit.

## **Clerk of the Superior Court (COSC) - Review Cash & Liabilities Reconciliation (06/99)**

A review of cash and liabilities reconciliation reports prepared by COCS General Accounting.

## **Community Development Department (02/99)**

The audit found that the Community Development Department adequately performs its mandated functions. No significant exceptions or control weaknesses were noted.

## **County Administrative Officer (03/99)**

CAO approved 15 emergency procurements (\$73.1 million total) since July 1, 1997 that do not appear to meet emergency conditions, as defined by County policy. Additionally, local cities have not paid \$992,000 for special medical services provided to jail inmates since July 1996.

## **County Attorney (03/99)**

Operating expenditures totaling \$394,823 were transferred from a special revenue fund to the General Fund resulting in a negative impact on the County General Fund by the same amount for Fiscal Year 1998.

## **Elected Officials - Entrance-Exit Reviews (05/99)**

This Board approved assignment included a review of fixed assets, cash-on-hand, cash-in-bank, and the propriety of bank account reconciliations for thirteen (13) newly elected officials.

## **Financial Condition Report - FY 1997/98 (04/99)**

A report on the financial condition of Maricopa County as of June 30, 1998. This report provides information on County financial conditions and trends over the last ten years.

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## **Health Care Mandates (03/99)**

No significant exceptions were noted during the examination of the Health Care Mandates financial records. The Health Care Mandate Office, however, significantly underbudgeted the County's Federal hospital subsidy received from the State, which is inconsistent with the office's formal mission.

## **Housing Department (06/99)**

General controls should be strengthened over information systems including the timely replacement of the Housing non-Year 2000 compliant business application, segregation of duties, user access controls, and backup and disaster recovery planning.

## **Janitorial Services Contract (07/99)**

Countywide janitorial service costs are comparable to those of other counties and local government entities.

## **Justice Courts Review - Minimum Accounting Standards (03/99)**

Performed the agreed-upon procedures enumerated in Part III of the Minimum Accounting Standards, Compliance Checklist and Guide for External Reviews by Auditors for Arizona Courts, April 1997 Revision (MAS).

## **Maricopa Integrated Health System (MIHS) Contracts - Report 1 of 2 (05/99)**

The scope of the audit included limited reviews of several high-risk MIHS contracts.

## **Maricopa Integrated Health System (MIHS) Contracts - Report 2 of 2 (06/99)**

The scope of the audit included limited reviews of several high-risk MIHS contracts.

## **MCDOT Construction Administration Contracts (06/99)**

A review of charges for consulting services billed to MCDOT for \$1,557,990 resulted in questioned costs of only 2.4% or \$37,180.

## **Microcomputer Contract (06/99)**

The current contract is based on cost-plus calculations, which complicates contract monitoring. Benchmarking disclosed that a majority of the governmental entities we surveyed relied upon the competitive bid process for their computer equipment and peripherals providing them with the most competitive prices.

## **Random Cash Count Audits - Housing Dept. & Clerk of the Superior Court (04/99)**

There were no internal control weaknesses or exceptions noted to applicable laws, regulations, and County policies during testing procedures for these limited scope reviews.

## **Recorder's Office Information Systems Audit (06/99)**

General controls should be strengthened including program changes, user access controls, separation of duties, computer room access, and business recovery planning.

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## **Superintendent of Schools (06/99)**

Although not material, controls should be strengthened in the areas of fund balance reconciliation, segregation of duties over garnishment processing, monitoring of telecommunications expense, and documentation of Family Medical Leave absences.

## **Waste Tire Recycling Contract (06/99)**

Contract language should be added to define discount policies so that misunderstandings or potential liability does not occur.

## **Year 2000 Compliance Review (06/99)**

A joint review with Deloitte & Touche, the following observations resulted from discussion with County officials and inspection of available documentation: Contingency planning efforts need to be strengthened, documentation to support the County's Year 2000 compliance efforts is weak, and testing of all critical systems and equipment needs to be expedited.